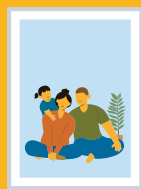




Dienst Toeslagen  
Ministerie van Financiën



# How does the comprehensive review work?

Information and support for parents who have registered with the Allowance Restoration Organisation (UHT)

This brochure is in English. It's also possible to read the brochure [in Dutch](#)

## Where can I go?

### Do you have any questions? Or do you need help?

#### In the Netherlands:

Call our Service Team: 0800 - 2 358 358

#### Do you live abroad?

In that case you can also make a phone appointment

Call the Tax Hotline: +31 555 385 385 and ask for the Service Team

Opening hours: Monday to Thursday from 8am to 8pm.  
Friday from 8am to 5pm.

### You can also contact these organisations:

Nederlandse gemeenten  
[vng.nl/hersteloperatie-toeslagen](https://vng.nl/hersteloperatie-toeslagen)

Sociale Banken Nederland  
[sbn.nl](https://sbn.nl)  
SBN helps with debts to companies.

Would you like to talk to a parent with similar experiences? This can be done through peer contact.  
[lotgenotencontact.info](https://lotgenotencontact.info)

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## About this leaflet

You have registered with the UHT (Implementing Agency for Remedial Action in connection with Allowances). You want us to take another look at your childcare allowance because of past problems. You have had the first test. You are now waiting for the comprehensive review. A lot of people have registered with us. It takes a lot of time to look at everyone's situation. That is why it takes so long before we can start the comprehensive review.

This leaflet sets out exactly how the comprehensive review works. For your convenience, we sometimes repeat information from the first general leaflet.

There are several UHT leaflets. For example, about what to expect after you register. Or on how debts can be cleared. You will find these [leaflets on our website](#)

Is your comprehensive review ready? In that case you will be given information about aftercare: what you can do next. And where to turn for support.

## How does the childcare allowance work?

You are entitled to the allowance if your children attend childcare while you are working. Or while taking a training course, for example.

Sometimes there are changes to your situation. For example: you will be working less. Such a change may reduce your entitlement to childcare allowance. You should therefore report changes in your situation as soon as possible. This will prevent you from having to repay the allowance later.

You will find all the rules at [toeslagen.nl](https://toeslagen.nl). Do you have any questions about the childcare allowance you are now receiving? If so, call: **0800 - 0543** (free of charge).

We have made mistakes in the past. We wrongly claimed money back between 2005 and 2019. We are now looking at whether you were affected by this, even if we saw no reason to pay you €30,000 after the first test. If we have made mistakes that affect you, we will rectify them. Do you have any questions about rectifying the mistakes? If so, call the Service Team.

## Do you need urgent help?

Are you unable to do any more shopping? Are you in danger of being evicted? Can you no longer buy medicines? Do you not have enough money for school supplies or clothes for your children? In that case, we may be able to give you financial support. Or we can help you to get in touch with another organisation. Call our Service Team for this.



### Free lawyer

Everyone who has applied for the childcare allowance review is entitled to a free lawyer. You will find all the information you need on the [legal aid page on our site](#) For example, the terms and conditions and what your lawyer needs to do.

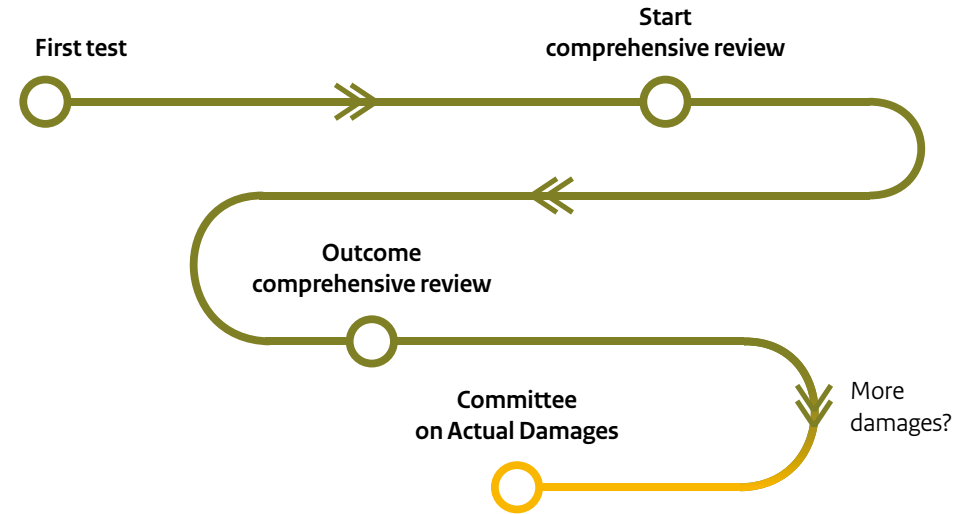
### Support abroad

Have you been affected? And do you now live abroad? You can get help there too. This is provided by the Parents Abroad Support Team (OTB). This help is similar to that given by municipalities. Please contact the Service Team for this. They can help you get in touch with the OTB.

For more information, see [radaradvies.nl](http://radaradvies.nl)



## What happens after the first test?



### I have had the first test

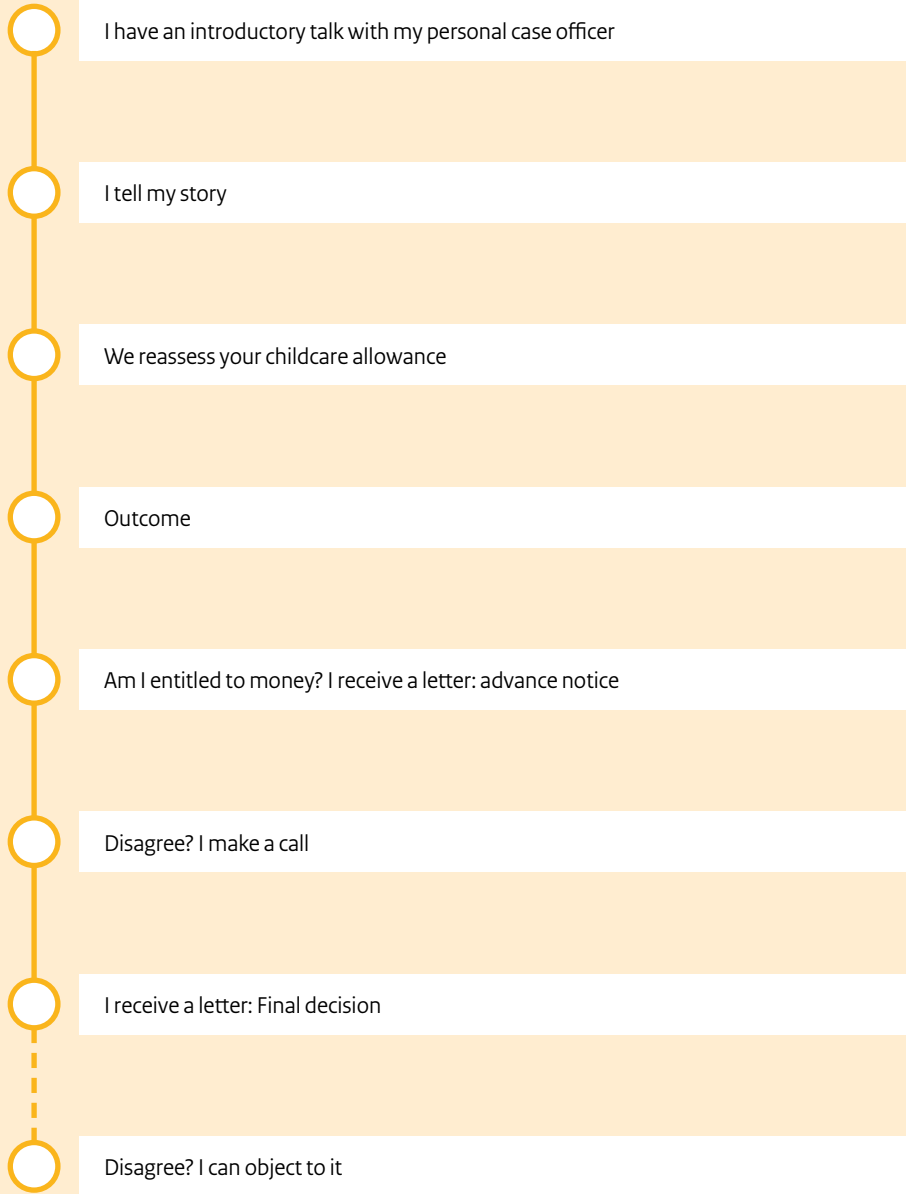
During the first test, we looked at whether you were affected. And whether you were entitled to €30,000 under the Catshuis scheme. We looked at whether you had to repay childcare allowance. Or that your childcare allowance had been stopped. And whether that was done correctly.

For more information about the Catshuis scheme: See the [page on the Catshuis scheme](#) During the comprehensive review, we look at your situation in more detail.

You can deregister from the comprehensive review at any time.

# The comprehensive review

During the comprehensive review, we look again at the situation concerning your childcare allowance. We look at each year to find out whether we have made mistakes in the past, or not.



I will have a permanent contact: my personal case officer

What can you expect?

- Your case officer will call to get to know you.
- You can tell your story.
- It possible for you to read what we have discussed afterwards.  
Ask your case officer for an interview report.
- Your case officer will let you know what happens during the comprehensive review.

We take all the time needed for these steps. We might be able to cover a lot of information in just one interview. But more interviews may be needed. This depends on your situation. We feel it is important to provide good assistance to all parents.

Do you have a lawyer?

Or does someone else arrange everything (a representative)?

Even then, we prefer to hear your story in your own words. You can attend the interviews together with your lawyer or representative.

Do you need support in other areas?

If so, you can ask your local council (gemeente) for help. For this purpose, contact the municipality where you live. Ask for the childcare allowance recovery support team. Or for the childcare allowance rectification contact.



## Am I entitled to a settlement?

We will look into whether you are entitled to one of these three schemes:

- **Compensation**

This scheme is for parents we have treated with 'bias'. 'Bias' means we assumed that parents were unlikely to be entitled to childcare allowance. Looking back, it turns out that we were often too quick to judge.

- **Hardship**

The hardship scheme is designed for parents who have found themselves in difficulty problems because we applied the rules too strictly. These are parents who made minor mistakes in their application for childcare allowance. For example, parents who failed to send off just one bill from the childcare organisation.

- **Intent or gross negligence (I/GN)**

The I/GN scheme is for people who did not submit the correct information. For example, information on their income or childcare costs. At the time, we placed that in our systems with their details. As a result, these people were not given personalised payment plans. Or we did not cooperate with debt restructuring. And that was wrong of us.

You may be eligible for more than one scheme. [See the schemes page for more details](#)

## Opinion of the Committee of Experts (CoW)

We have looked at your childcare allowance you applied for over the years. If our records show that we did not make mistakes over a given year, you will not receive any money for that year. In that case, we can ask the Committee of Experts for its opinion. They will check if our assessment is correct. We will do this if you disagree. You can always tell this to your case officer.

This committee includes people who are experts in childcare allowance and the law. They are independent. The CoW looks at whether our decision is correct. We follow the CoW's advice.

## What if I don't want a comprehensive assessment after all?

You can deregister at any time. To do this, call the Service Team.



## What happens to my debts if I deregister?

Has the first test shown you were affected? If so, your debts to the government remain paused. In that case, private debt is now also paused. The pause lasts for one year from the day you receive the €30,000 payment. And we start working on clearing your debts. This means you will not usually have to pay them (debt cancellation).

Has the first test shown you were not affected? In that case, your debts will not be cancelled. But your local council can help you clear your debts.

*Please note:*

We cannot tell you everything about debt in this leaflet. That is why there is a separate leaflet on debt.

## My case officer calls with the outcome

The review has been completed. Your personal case officer will inform you of the outcome. Put briefly, the review is all about the answers to these questions:

### Have we made mistakes in the past?

- Yes, we have made mistakes:
  - For which years will you receive a payment? And because of which scheme?
  - How much money are you entitled to?
  - Have you already received €30,000? In that case, we will see if you are entitled to any extra money.
- No, we made no mistakes:
  - We explain for each year why we did not make mistakes.
  - You are not affected. You will not receive any payment. Have you already received €30,000? In that case, you will not have to repay that amount. You must repay the money only in cases of serious abuse or fraud.

### Are you entitled to a payment? In that case, there are 3 options:

1. You have not received any payment yet. You will receive payment now. The minimum amount is €30,000. This amount applies once per household.
2. You have already received €30,000 from us. The amount you are entitled to is more than €30,000. You will receive extra money from us.
3. You have already received €30,000 from us. The amount you are entitled to is less than €30,000. You will not receive any extra money from us.

### Am I entitled to money?

If so, you will receive a letter from us. We call that letter an advance notice. This letter tells you what your provisional payment is. And why you are entitled to compensation. There is also a calculation and explanation enclosed with the letter.

### Is something not right? Or do you disagree with the advance notice?

- If so, call your case officer. Or you can send an e-mail.
- You can then explain where you disagree. This is called a 'viewpoint'. You do not have to wait for the final decision.
- You are entitled to a free lawyer.
- Do we need to make any changes? In that case, we will do so in the final decision.

Are you not entitled to any payment? In that case you will receive a final decision immediately.

## I receive a letter: the final decision

You can file an objection

- Do you disagree with the final decision? If so, you can file an objection. This can be done up to six weeks of the date of the letter.
- For more information, go to the page [about filing an objection](#). There you will find a form you can use to object. Would you like us to send the form to you? If so, call the Service Team.
- You are also entitled to a free lawyer in the event of an objection.
- Are your losses more than the compensation you have received? If so, you can turn to the Committee on Actual Damages. For more information, go to the website [actual damages](http://actualdamages.werkelijkschade.nl).



## What if I am not entitled to money for any year?

In that case, you are not affected.

- Did you receive €30,000 after the first test? If so, you do not have to pay it back.
- Are you in debt? Most of the debts were paused. You now have to resume paying them. For all information, see the [pages on debt](#)

## Committee on Actual Damages

Were you entitled to compensation after the comprehensive review? But have you suffered more damages? If so, you can now turn to the Committee on Actual Damages. This committee is independent. It will look into whether you have indeed suffered more damages. You must be able to adequately demonstrate that you have suffered more damages. In some cases, you will need to provide evidence.

For more information, go to the website [werkelijkeschade.nl](http://werkelijkeschade.nl)



### **We would like to hear your views**

Express your views through survey firm Motivation:

[toeslagen.nl/onderzoek-folderib](http://toeslagen.nl/onderzoek-folderib)